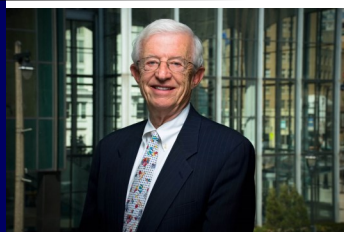




Editor: Diane Slomowitz

### TRIBUTES POUR IN FOR FOS FOUNDER WILLIAM FOX



Fox, O'Neill & Shannon, S.C. has received many touching tributes for firm founder and senior shareholder William Fitzhugh Fox since his death on December 10, 2023. Bill, who founded the firm over sixty years ago, was a fixture in the Milwaukee legal and philanthropic community. FOS's remembrance of Bill can be found on the landing page of our website at <https://foslaw.com/fos-remembers-legal-giant-and-philanthropist-william-fox/>.

Bill's profound impact on FOS, the legal profession, and the community is evidenced by the heartfelt emails and letters received by FOS, which include the following comments:

*"We... were saddened to hear of Bill's passing. He was such a great supporter of the Milwaukee community and he will truly be missed."*

*"[O]ur deepest sympathies for Bill's passing. Our hearts are with you all during this tough time. We join you in reflecting on Bill's impact to Milwaukee and the legacy he leaves with FOS Law."*

*"Without question, the world lost a one-of-a-kind human.... It's hard, if not impossible, to put into words the impact Bill had on everyone who crossed his path."*

*"This letter is written to recognize the significant contributions... [Bill has] made.... [His] legal work has been invaluable to the Organization.... While these contributions are numerous, the greatest contribution has been the consistent well-thought-out advice [he has] provided...."*

*I always enjoy[ed] catching up with [Bill] and discussing our shared passion for the Boys & Girls Clubs. [Bill was] a dedicated and committed champion – and example for all. Thank you for all [you've done] to make a difference for so many...."*

FOS knows the best way to honor Bill is to continue serving our clients. And that is what we will do.

### MEET FOS'S VALERIA PAREDES



Administrative Coordinator **Valeria Paredes's** receptionist skills have received so many compliments that we decided to formally introduce her. After joining FOS in 2022, Valeria immediately put her considerable customer service skills to work as the friendly face and voice of FOS. Her duties quickly ex-

panded to client alert administration, newsletter coordination, website and social media content, new client file setup, and bookkeeping tasks.

Valeria also organizes FOS's charitable fundraisers, including the Feeding America food drive and UPAF Workplace Giving Campaign.

FOS knows that callers and visitors are as impressed by her contributions and good nature as we are.

Thank you, Valeria!

### MICHAEL KOUTNIK—MASTER SUPERHERO



worldwide distributor of semiconductors and other electronic components.

Mike was recognized for his exceptional legal contributions to Master Electronics at the event's closing night festivities before over 275 Master employees, consultants, and advisors.

Master Electronics is unique in publicly recognizing outsider advisors.

Way to go, Mike!

FOS congratulates shareholder **Michael Koutnik** on being awarded the Master Electronics TEAM MASTER award at the company's 2024 MAKO conference in Las Vegas, and on becoming the newest member of the company's Ike Nizam Club of Excellence.

Master Electronics is a



## USING THC IN A “LEGAL” STATE CAN STILL CAUSE LEGAL PROBLEMS IN WISCONSIN



*By Jacob Manian*

You and some friends decide to take a weekend getaway to visit one of Wisconsin’s neighboring states where marijuana is legal.

“When in Rome” you say, as you partake in what has become a booming industry for seemingly every state but ours.

On your drive home the next morning, you get pulled over in Wisconsin for speeding.

You aren’t worried (aside from a speeding ticket).

You feel perfectly sober and have nothing illegal in the car to worry about.

Yet, the officer says the car

smells like marijuana.

He or she asks if you’ve consumed any recently.

You confidently, and truthfully, advise that you had some the prior night in Illinois.

Surprise!

Even though you don’t feel at all “under the influence” from consuming THC the night before, the officer may have probable cause at that point to arrest you and request a blood sample.

If that sample shows a detectable amount of delta-9 (the form of THC which has an intoxicating effect) in your blood, you can be cited under Wisconsin’s OWI (Operating While Intoxicated) law.

Most know that Wisconsin’s OWI law prohibits operating a

motor vehicle on a public highway while under the influence of an intoxicant or controlled substance.

However, § 346.63 of the Wisconsin Statutes also prohibits operating with “a detectable amount of a restricted controlled substance (RCS)” in a driver’s blood.

So, even if you are not under the influence, you can be charged with OWI if a blood test shows a detectable amount of RCS.

The penalties are the same whether you are convicted of OWI or RCS, including heavy fines, driver’s license revocation, and jail time for second or subsequent convictions.

Law enforcement must, of course, have a valid basis to

stop your vehicle, and can only arrest you and request a blood sample with probable cause.

Therefore, take special care to obey all rules of the road and, if stopped and questioned by law enforcement, avoid answering potentially incriminating questions.

Had the driver in the example above politely declined to answer the officer’s question about consuming marijuana, the officer likely would not have had probable cause to arrest.

If someone you know has been cited or charged with OWI or RCS, call your FOS attorney immediately for a consultation.

## NEW WORK RULES STANDARD MAY IMPACT EMPLOYER PERSONNEL POLICIES



*By Kelly Gorman*

Many employers do not realize that they may be covered under the National Labor Relations Act (NLRA) even if they are not unionized.

Section 7 of the NLRA protects the rights of workers – union and non-union – to engage in “concerted activity,” which occurs when two or more employees act for their mutual aid

or protection regarding the terms and conditions of their employment.

A single employee may also engage in protected concerted activity by acting for other employees, such as by raising group complaints or trying to initiate, induce, or prepare for group action.

Supervisors and managerial employees are generally not protected under the NLRA.

Section 8(a)(1) of the NLRA makes it unlawful for an employer to “interfere with, restrain, or coerce employees”

in the exercise of these rights.

An employer’s work rules, which regulate the conduct of employees, may fall within the statute.

Work rules include those found in employee handbooks or other policies, such as social media use in the workplace, photography/recording policies, anti-harassment policies, employee disciplinary rules, and appearance/dress code policies.

Historically, work rules claimed to be unlawful on their face were analyzed by

balancing the nature and extent of the potential impact on an employee’s statutory rights against the employer’s legitimate justifications for the rule.

Rules were categorized by their content as: automatically lawful, automatically unlawful, or subject to individualized scrutiny.

This standard provided relatively straightforward guidance regarding most rules.

The NLRB, however, has changed that standard to a sup-

*New Work, cont. on pg. 3*

## FINANCIAL FRAUD CAN HIT ANYONE



By Laurina  
Kinne

You are savvy. You can spot a spam message from a mile away, and would never loan money to a Nigerian prince.

You use a password manager. You always opt into multifactor authentication.

You couldn't be scammed, right?

Wrong. Cyber predators are crafty, always changing tactics. And they can hit anyone.

Take, for example, the recent case of Andy Cohen. Cohen, an executive producer for the Real Housewives franchise on Bravo, and host of CNN's New Year's Eve live coverage, recently lost money – a lot of money – to

cyber predators.

Cohen lost his debit card. It could happen to anyone.

He reported it lost to the bank. Later, he received an email supposedly from his bank's fraud department. He assumed it was legitimate and about his reported lost card.

The scammers provided a link for Cohen to log into his bank accounts, giving them access to his account information and passwords. He got suspicious when the link asked him for his AppleID. He immediately signed out.

Later, the fraudsters called Cohen, pretending to be his bank. His caller ID even indicated the bank was calling. Cohen spent over an hour on the phone, purportedly "verifying" fraudulent

vs. legitimate charges.

The "bank" then asked Cohen to forward on a series of codes that were sent to him. Receiving legitimate codes from his bank, he did so. Those turned out to be wire authorizations.

Before Cohen knew it, significant amounts were wired, in three separate transactions, out of his accounts. Only when he checked his account information the following day, and called his bank himself, did he realize what had happened.

That money is gone. The accounts into which the money was wired had been immediately closed. There is no way to recover funds once they are wired out of an account.

So what could Cohen have done to protect his funds?

First, verify the email address

of any link that purports to be from a financial institution. Click on the sender's email name to confirm it comes from an email tied to that institution, and don't rely on the "sender" logos or information displayed in an email.

Second, pay attention to and follow up on any red flags, even small ones. Call your bank yourself. Don't rely on the bank to reach out to you.

Finally, don't be afraid to go into a bank branch in person to verify information. Your financial institution is there to help and to keep your money safe. Use them.

And make your 2024 resolution, in honor of Cohen, to not fall victim to scammers.

*New Work, cont. from pg. 2*

posedly "case-specific" one, which very well could be harder for employers to fulfill.

Under the new standard, a challenged rule will be presumptively unlawful if the NLRB's general counsel proves that it has a *reasonable tendency* to chill employees from exercising their statutory rights, even if the rule does not actually do so.

To rebut this presumption, the employer must prove the rule advances a "legitimate and substantial business interest" which the employer cannot advance with a more narrowly tailored rule.

That is a high standard for employers to meet.

The decision adopting this new standard, *Stericycle Inc.*, stated that the change was needed to prevent employers from adopting overbroad work rules that chill employees' exercise of their protected rights.

This new standard highlights the need for employers to look critically at their existing and future workplace rules, including employee handbook provisions and employment policies.

Employers should ensure work rules are narrowly tailored and connected to a legitimate and substantial business reason.

FOS can guide your company to mitigate the risk of a challenge to your work rules.

## FOS LAWYERS ARE SUPER!!

FOS congratulates shareholders **Matthew O'Neill** and **Jacob Manian**, and FOS of-counsel **Ken Barczak**, for being named to the list of 2023 Super Lawyers.

FOS also congratulates shareholders **Laurina Kinne**, **Michael Koutnik**, and **Lauren Maddente**, for being named to the list of 2023 Super Lawyers Rising Stars.

This is the eighteenth year in which Matt and Ken have achieved this honor.

It is the seventh year for Laurina and Mike.

It is the fourth year Jake has been named, and the second for Lauren.

FOS does not take these and other honors lightly.

They reflect the high quality legal services FOS provides for our clients.

As our motto states "Our clients come first."

All clients, and all matters, big and small.

## QUESTIONS?

CALL US

414-273-3939

OR EMAIL US

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## PLAN NOW FOR POSSIBLE 2025 END TO “TEMPORARY” BENEFICIAL TAX PROVISIONS



*By Olivia Hansen*

2023 tax time is near.

As you ready your receipts and assemble your documents, begin thinking about future tax planning. Some tax benefits that you might have counted on may disappear December 31, 2025.

The 2017 Tax Cuts and Jobs Act (TCJA) marked some of the biggest federal tax code changes in decades.

TCJA's purpose was to offer tax relief by changing tax rates and deductions and simplifying the tax code. The law was also intended to

stimulate economic growth for businesses.

Seven years later, many taxpayers continue to benefit from the TCJA.

However, beneficial temporary provisions included in the TCJA are scheduled to lapse at the end of 2025 unless Congress extends them or makes them permanent.

Absent Congressional action, taxpayers could experience negative tax impacts, with many taxpayers' income tax rate increasing by almost four percent.

Among other things, the standard deduction would be cut almost in half; the available child tax credit would

be reduced; the cap for charitable contribution deductions would be lower; more taxpayers would be subject to Alternative Minimum Tax; the Lifetime Gift and Estate Tax Exemption would be cut in half; and the Qualified Business Income tax deduction for owners of pass-through entities would go away completely.

Though this may sound grim, some previous tax benefits could come back as 2017's provisions sunset.

These potential benefits include: the removal of the \$10,000 cap on state and local tax deductions; the return of the personal exemption; the increase in the mortgage interest deduction to

\$1,000,000; and the resurrection of various itemized deductions.

While these changes are not set to take effect until the close of 2025, and while Congress could act before then, the potential for large impacts to individual taxpayers will remain for some time.

These potential changes may require updates to estate plans, bookkeeping, and estimated payments, all of which could require substantial time for planning and implementation.

So, as you file your 2023 taxes, think ahead to the potential changes on the horizon.